

OPINION
50-141

September 16, 1950 (OPINION)

PROPERTY

RE: Tax Contracts

In your letter of September 14 you ask:

"If a person has an unpaid tax contract with the county but other taxes are paid can one put on a quit claim deed and certify the taxes as being paid?"

Tax contracts, which you refer to, were made under the terms of chapter 240, laws of 1937. This act merely permitted a property owner owing taxes for years prior to 1936 to make a contract with the county to pay such delinquent taxes in six annual installments. The making of such contract merely suspended the operation of the provisions for collection by tax sale so long as payments on the contract were made as they became due. The act does not provide that the making of such a contract should be considered as a payment of the taxes for any purpose.

Therefore, it is our opinion that, under the circumstances stated in your letter, you can not certify that the taxes are paid and enter a transfer as provided for by section 11-1802 N.D.R.C. 1943.

ELMO T. CHRISTIANSON

Attorney General